

for investors whose book-entry, registered and/or savings bond accounts are held directly with the Treasury.

(9) Provides policy direction and exercises general oversight responsibility for the nationwide network of institutions authorized to issue and redeem savings bonds.

6. *Authority.* Treasury Order 101-05, "Reporting Relationships and Supervision of Officials, Offices and Bureaus, Delegation of Certain Authority, and Order of Succession in the Department of the Treasury."

7. *Cancellation.* Treasury Directive 27-02, "Organization and Functions of the Fiscal Service," dated August 3, 1992, is superseded.

8. *Expiration Date.* This Directive expires three years after the date of issuance unless canceled or superseded prior to that date.

9. *Office of Primary Interest.* Office of the Fiscal Assistant Secretary.

Gerald Murphy,

*Fiscal Assistant Secretary.*

[FR Doc. 95-9245 Filed 4-13-95; 8:45 am]

BILLING CODE 4810-25-P

## Customs Service

### Receipt of Domestic Interested Party Petition Concerning the Classification of 1.25 Ounce Nonwoven Disposable Polypropylene Protective Coveralls

**AGENCY:** Customs Service, Department of the Treasury.

**ACTION:** Notice of receipt of domestic interested party petition; solicitation of comments.

**SUMMARY:** Customs has received a petition submitted on behalf of a domestic interested party concerning the tariff classification of 1.25 ounce nonwoven disposable polypropylene protective coveralls.

The petitioner challenges Customs classification of the subject garments under subheading 6210.10.5000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "[G]arments made up of fabrics of heading 5602 or 5603: other: nonwoven disposable apparel designed for use in hospitals, clinics, laboratories or contaminated areas." The petitioner states that these types of garments do not provide adequate protection to be considered true protective apparel, and advocates classification under subheading 6210.10.9010, HTSUS, which provides for "[G]arments made up of fabrics of heading 5602 or 5603: other: other: other \* \* \* overalls and coveralls" which do not qualify as apparel designed for use in hospitals,

clinics, laboratories or contaminated areas.

The petitioner challenges Customs interpretation of the term "designed for use in hospitals, clinics, laboratories or contaminated areas" for purposes of classifying garments within subheading 6210.10.5000, HTSUS. This document invites comments regarding the correctness of Customs classification of 1.25 ounce nonwoven disposable polypropylene protective coveralls as garments designed for such uses.

**DATES:** Comments must be received on or before June 13, 1995.

**ADDRESSES:** Comments (preferably in triplicate) may be submitted to the U.S. Customs Service, Office of Regulations and Rulings, Regulations Branch, Franklin Court, 1301 Constitution Avenue, N.W., Washington, D.C. 20229. Comments may be viewed at the Office of Regulations and Rulings, Franklin Court, 1099 14th Street, N.W., Suite 4000, Washington, D.C. 20005.

**FOR FURTHER INFORMATION CONTACT:** Suzanne Karateew, Commercial Rulings Division, U.S. Customs Service, (202) 482-4047.

#### SUPPLEMENTARY INFORMATION:

##### Background

Pursuant to section 516, Tariff Act of 1930, as amended (19 U.S.C 1516), a petition has been filed by a domestic interested party concerning the classification of 1.25 ounce nonwoven disposable polypropylene protective coveralls.

Heading 6210, Harmonized Tariff Schedule of the United States (HTSUS), provides for "[G]arments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907." Heading 5603, HTSUS, provides for nonwoven fabrics. As the subject garments are made from nonwoven fabric, they are classifiable within heading 6210, HTSUS. The determinative issue is whether the subject garments are classifiable under subheading 6210.10.5000, HTSUS, which provides for "[G]arments made up of fabrics of heading 5602 or 5603: other: nonwoven disposable apparel designed for use in hospitals, clinics, laboratories or contaminated areas," or under subheading 6210.10.9010, HTSUS, which provides for "[G]arments made up of fabrics of heading 5602 or 5603: other: other: other \* \* \* overalls and coveralls" which do not qualify as apparel designed for use in hospitals, clinics, laboratories or contaminated areas. Subheading 6210.10.5000, HTSUS, carries a duty of 5.6 percent *ad valorem* and does not have an attendant textile category number. Subheading 6210.10.9010, HTSUS, carries a duty of

16.9 percent *ad valorem* and has a textile category number of 659.

The petitioner challenges Customs classification of these types of garments under subheading 6210.10.5000, HTSUS, and asserts that they do not provide adequate protection to be considered true protective apparel. Specifically, the petitioner notes that 1.25 ounce nonwoven disposable polypropylene coveralls are not designed for use in hospitals, clinics, laboratories or contaminated areas because they are not impermeable to air or liquid borne contaminants, they are not chemical resistant, they do not retard bacterial growth, they do not have a slick surface nor high tensile/tear strength, and they are not puncture and abrasive resistant.

Customs will classify a garment as "designed for use in hospitals, clinics, laboratories or contaminated areas" if it has an established commercial acceptability for such uses. A determination of whether a garment provides sufficient protection from exposure to contaminants is not within the purview of the Customs Service, and it is the marketplace or regulatory agencies which will determine whether a garment offers adequate protection for its intended purpose. Customs has previously determined whether a garment will qualify for classification as a protective garment of subheading 6210.10.5000, HTSUS, on the basis of the garment's physical design and properties, as well as how it is marketed, advertised or sold. The garments submitted to this office as representative samples of 1.25 ounce nonwoven disposable polypropylene coveralls possess design features indicative of protective wear: 5 attached boots, elastic wrist closures, and attached hood with elasticized edges. It is Customs opinion that garments such as these will adequately serve as protective apparel in some situations (i.e., asbestos removal), but not in all. We note that the term "designed for use in hospitals, clinics, laboratories or contaminated areas" covers a multitude of environmental situations and no specific set of requirements or standards can be adopted as the only criteria to be used in determining whether a garment offers adequate protection for purposes of classification within subheading 6210.10.5000, HTSUS.

#### Comments

Pursuant to section 175.21(a), Customs Regulations (19 CFR 175.21(a)), before making a determination on this matter, Customs invites written comments from interested parties on this issue. The petition of the domestic

interested party, as well as all comments received in response to this notice, will be available for public inspection in accordance with the Freedom of Information Act (5 U.S.C. 552), section 1.4, Treasury Department Regulations (31 CFR 1.4), and section 103.11(b), Customs Regulations (19 CFR 103.11(b)), on regular business days between the hours of 9:00 a.m. and 4:30 p.m. at the Regulations Branch, U.S. Customs Service, Office of Regulations and Rulings, Franklin Court, 1099 14th Street, N.W., suite 4000, Washington, D.C. 20005

#### Authority

This notice is published in accordance with § 175.21(a), Customs Regulations (19 CFR 175.21(a)).

Approved: March 24, 1995.

Michael H. Lane,

*Acting Commissioner of Customs.*

Dennis M. O'Connell,

*Acting Deputy Assistant Secretary of the Treasury.*

[FR Doc. 95-9215 Filed 4-13-95; 8:45 am]

BILLING CODE 4820-02-P

#### Internal Revenue Service

##### Information Reporting Program Advisory Committee Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of Open Meeting of the Information Reporting Program Advisory Committee.

**SUMMARY:** In 1991 the IRS established the Information Reporting Program Advisory Committee (IRPAC). The primary purpose of IRPAC is to provide an organized public forum for discussion of relevant information reporting issues between the officials of the IRS and representatives of the payer community. IRPAC offers constructive observations about current or proposed policies, programs, and procedures and, when necessary, suggests ways to improve the operation of the Information Reporting Program.

There will be a meeting of IRPAC on Tuesday and Wednesday, May 9 & 10, 1995. The meeting will be held in room 3313 of the Internal Revenue Service Building. The building is located at 1111 Constitution Avenue, Northwest, Washington, DC. The meeting will begin at 9:30 a.m., on both days, concluding about mid-day on the 10th. Topics to be discussed are listed along with a summarized version of the agenda.

Summary Agenda for Meeting on May 9 & 10, 1995

*Tuesday, May 9, 1995*

- 9:30 Public Meeting Opens
- 11:30 Break for Lunch
- 1:00 IRPAC Presentations Continue
- 4:00 Adjourn for the Day

*Wednesday, May 10, 1995*

- 9:30 Public Meeting Reconvenes
- 12:00 Adjourn

The topics that will be covered are as follows:

1. Nonresident Alien Task Force Update
2. Retirement Payments to Nonresident Aliens
3. Form 4224 Issues—Notional Principal Contacts
4. Harmonization of Rules for Forms W-8 and W-9
5. Single Tax and Wage Reporting System Update
6. Document Receipt and Record Retention
7. Penalty Notice Update
8. Announcement of IRP Quality Supplier Awards
9. Circular E and Supplement for Large Employers
10. Update on MCC Seminars
11. Coordination with Payers on Changes to IRP Forms
12. Form 1099R and 5498 Instructions
13. Fire at Martinsburg Computing Center Satellite Facility
14. IRS Legislative Update
15. Discharge of Indebtedness Reporting Update
16. Special Rule for Taxation of Certain Employee Benefits
17. Identifying the Payee
18. Reporting on Construction Loan Disbursements

Note: Last minute changes to the topics under discussion are possible and could prevent advance notice.

**SUPPLEMENTARY INFORMATION:** IRPAC reports to the National Director, Service Center Compliance, who is the executive responsible for information reporting and is charged with its systemwide planning and improvement. IRPAC is instrumental in providing advice to enhance the IRP Program. Increasing participation by external stakeholders in the planning and improvement of the tax system will help achieve the goals of increasing voluntary compliance and reduction of burden. IRPAC is currently comprised of 21 representatives from various segments of the private sector payer community. IRPAC members are not paid for their time or services, but consistent with Federal regulations, they are reimbursed for their travel and lodging expenses to attend two meetings each year.

**DATE:** The meeting, which will be open to the public, will be in a room that accommodates approximately 75 people, including members of IRPAC and IRS officials. Seats are available to the public on a first-come, first-served basis. In order to get your name on the building access list, *notification of intent to attend this meeting must be made with Ms. Tommie Matthews no later than May 5, 1995. Ms. Matthews can be reached at 202-622-5620 (not a toll-free number).* Notification of intent to attend should include your name, organization and phone number.

**ADDRESSES:** If you would like to have IRPAC consider a written statement, please write to Kate LaBuda at IRS, Office of Service Center Compliance, CP:CO:SC:P, room 2013, 1111 Constitution Avenue, NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

To give notification of intent to attend this meeting, call Ms. Tommie Matthews at 202-622-5620 (not a toll-free number). For information about IRPAC, in general, or about the agenda for this meeting, call Kate LaBuda at 202-622-3404 (not a toll-free number).

Dated: April 7, 1995.

Larry Faulkner,

*Director, Office of Payer Compliance, Service Center Compliance.*

[FR Doc. 95-9286 Filed 4-13-95; 8:45 am]

BILLING CODE 4830-01-U

##### Tax on Certain Imported Substances (Ethyl Acetate); Notice of Determination

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This notice announces a determination, under Notice 89-61, that the list of taxable substances in section 4672(a)(3) will be modified to include ethyl acetate.

**EFFECTIVE DATE:** This modification is effective July 1, 1990.

#### FOR FURTHER INFORMATION CONTACT:

Tyrone J. Montague, Office of Assistant Chief Counsel (Passthroughs and Special Industries), (202) 622-3130 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Under section 4672(a), an importer or exporter of any substance may request that the Secretary determine whether that substance should be listed as a taxable substance. The Secretary shall add the substance to the list of taxable substances in section 4672(a)(3) if the